



सत्यमेव जयते

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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 31st December, 2022

Notification No. 14/2022-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No. GHN-85-GST-2022/S.9(3)(18)TH:- In exercise of the powers conferred by sub-section (3) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-33) GST-2017/S.9(3)(1)-TH dated the 30th June, 2017 being Notification No. 4/2017-State Tax (Rate), namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely:-

"3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - a. Of peppermint (<i>Mentha piperita</i>); b. Of other mints: Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha</i> <i>citrate</i>), <i>Mentha arvensis</i>	Any Unregistered Person	Any Registered Person";
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2. This notification shall come into force with effect from the 1st day of January, 2023.

By order and in the name of the Governor of Gujarat,

YUVRAJSINH JADEJA,
Section Officer.

IV-B Ex.-305

305-1

